

6/22

ST. JOHN THE BAPTIST PARISH CORONER

LAPLACE, LOUISIANA

General Purpose Financial Statements  
As of and for the Year Ended December 31, 2005

CONTENTS

|  | Statement | Page No. |
|--|-----------|----------|
| Transmittal Letter   |           | 2        |
| Affidavit  |           | 3        |
| General Purpose Financial Statement:                               |           |          |
| Balance Sheet – All Fund Types<br>and Account Groups               | A         | 4        |
| Government Fund – General Fund:                                    |           |          |
| Statement of Revenue, Expenditures,<br>and Changes in Fund Balance | B         | 5        |

RECEIVED  
LEGISLATIVE AUDITOR

06 MAR 16 PM 2:41

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/22/06

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

February 27, 2006  
(Date)

Ms. Suzanne Elliott  
Engagement Manager  
Office of Legislative Auditor  
1600 North Third  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:514, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for the St. John the Baptist Parish Coroner as of and for the fiscal year ended December 31, 2005. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared in accordance with the cash basis of accounting.

Sincerely,

  
\_\_\_\_\_  
Officer's Signature

Enclosures

ST. JOHN THE BAPTIST PARISH CORONER  
LaPlace, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Dr. Christy Montegut, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the St. John the Baptist Parish Coroner as of December 31, 2004, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Dr. Christy Montegut, who, duly sworn, deposes and says that the St. John the Baptist Parish Coroner received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 2005, and accordingly, is not required to have an audit for the previously mentioned end.

Christy Montegut  
Signature

Sworn to and subscribed before, me this 9th day of MARCH, 2006.

T. J. [Signature]  
NOTARY PUBLIC

Robert M. Beanel, Notary Public  
La. Bar # 14072  
Attorney-at-Law  
My commission is for life.

Officer's Name  
Officer's Title  
Address  
Phone/Fax/Email

CHRISTY MONTEGUT, MD  
CORONER  
425 W. AIRLINE HWY #B  
LAPLACE, LA. 70068  
985-651-6101

Statement A

ST. JOHN THE BAPTIST PARISH CORONER OFFICE

**Balance Sheet, on December 31, 200.**

|   | General<br>Fund    | Other<br>Fund | Total              |
|---|--------------------|---------------|--------------------|
| <b>ASSETS:</b>                                    |                    |               |                    |
| Cash and cash equivalents on hand                 | \$4,378.74         | \$            | \$4,378.74         |
| Investments (fair value) on hand                  |                    |               |                    |
| Office furnishings (Cost of desks, etc)           |                    |               |                    |
| Equipment (Cost of fax machine, etc)              |                    |               |                    |
| <b>Total Assets</b>                               | <b>\$ 4,378.74</b> | <b>\$</b>     | <b>\$ 4,378.74</b> |
| <b>LIABILITIES AND FUND BALANCE:</b>              |                    |               |                    |
| <b>Liabilities:</b>                               |                    |               |                    |
|   | \$                 | \$            | \$                 |
| Other liabilities                                 |                    |               |                    |
| <b>Total Liabilities</b>                          |                    |               |                    |
| <b>**Fund balance (amount E from Statement B)</b> | <b>4,378.74</b>    |               | <b>4,378.74</b>    |
| <b>Total Liabilities and Fund Balance</b>         | <b>\$ 4,378.74</b> | <b>\$</b>     | <b>\$ 4,378.74</b> |

\*\*This amount should agree with the fund balance at the end of the year on Statement B

## Statement B

ST JOHN THE BAPTIST PARISH (Agency Name)  
CORONER OFFICE

**Statement of Cash Receipts and Disbursements**  
**For the Year Ended December 31, 2005**

|   |          | General<br>Fund | Other<br>Fund | Total        |
|---|----------|-----------------|---------------|--------------|
| <b>RECEIPTS (Provide Description of revenues):</b>      |          |                 |               |              |
|   |          | \$ 39,123.40    | \$            | \$ 39,123.40 |
|   |          |                 |               |              |
|   |          |                 |               |              |
|   |          |                 |               |              |
| Total receipts  | <b>A</b> | \$ 39,123.40    | \$            | \$ 39,123.40 |
| <b>DISBURSEMENTS (Provide Description of expenses):</b> |          |                 |               |              |
| Personal Service & related Benefits                     |          | \$ 40,150.00    | \$            | \$ 40,150.00 |
| Operating Service                                       |          | 816.00          |               | 816.00       |
| Material & Supplies                                     |          | 121.32          |               | 121.32       |
| Travel & Other Charges                                  |          | 514.68          |               | 514.68       |
|   |          |                 |               |              |
| Total Disbursements                                     | <b>B</b> | \$ 41,602.00    | \$            | \$ 41,602.00 |
| Increase or (decrease) in fund balance (A less B)       | <b>C</b> | \$ 2,478.60     | \$            | \$ 2,478.60  |
| Fund Balance at beginning of year (see below)           | <b>D</b> | \$ 6,857.34     | \$            | \$ 6,857.34  |
| Fund balance (deficit) at end of year (C plus D)        | <b>E</b> | \$ 4,378.74     | \$            | \$ 4,378.74  |

**D** This is the amount of fund balance at end of last year  
(see prior year's report)